IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17820 of 2004

Between:

M/s. Priyadarshini Cements Limited, Ramapuram, Nalgonda District,
Represented by its Advisor - Corporate Affairs, Mr. G. Ramachandran.

..... PETITIONER

AND

1 The Assistant Commissioner (CT) (LTU), Nalgonda Division, Nalgonda.

2 The Commercial Tax Officer, Kodad, Nalgonda District.

3 The Appellate Deputy Commissioner (CT) Hyderabad Rural Division, Hyderabad.

4 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Certiorari or any other appropriate Writ or order or direction quashing the order of the 4th respondent in CCT's Ref.No.LIII(3)1758/2004 & LIII(3)1759/2004 dated 17-9-2004 refusing to grant stay of collection of the disputed penalty of Rs.1,29,11,215/- & Rs.1,76,26,170/- for the assessment years 1996-97 & 1997-98 as arbitrary and unjustified and consequently to restrain the 1st respondent from taking any coercive steps for recovery of disputed penalty pending disposal of the appeals before the 3rd respondent.

Counsel for the Petitioner: Mr. S. Dwarakanath

Counsel for the Respondents: GP for Commercial Tax

The Court made the following

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties. With their consent, the writ petition is disposed of at this stage.

The appeals filed by the petitioner are pending before the third respondent. Stay has been refused by third and fourth respondents, hence, the writ petition.

The disputed amount is only the amount of penalty. Therefore, we deem it appropriate to order that there shall be stay till appeals are decided by the third respondent.

The writ petition is accordingly disposed of. No order as to costs.

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(BILAL NAZKI, J)

26th October, 2004.

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(S.ANANDA REDDY, J)

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To

1 The Assistant Commissioner (CT) (LTU), Nalgonda Division, Nalgonda.

2 The Commercial Tax Officer, Kodad, Nalgonda District.

3 The Appellate Deputy Commissioner (CT) Hyderabad Rural Division, Hyderabad.

4 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

5 Two CCs to the Government Pleader for Commercial Tax, High Court of A.P., Hyderabad. (O.U.T.)

6. Two CD copies